IN THE HIGH COURT OF JUDICATURE AT BOMBAY

NAGPUR BENCH, NAGPUR.

Income Tax Appeal No. 136/2003

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.

Court's or Judge's Orders

Mr L.S. Dewani, Advocate for appellant.

Mr Anand Parchure, Advocate for respondent.

Coram : J.P. Devadhar and
B.P. Dharmadhikari, JJ.

Dated : 18th June 2007

The Assessee has filed this appeal under Section 260-A (1) of the Income-tax Act, 1961 against the order of the Income-tax Appellate Tribunal in IT Appeal No. 175/Nag/99 dated 30.6.2003 relating to assessment year 1993-94.

Learned counsel for appellant

fairly states that the questions raised in this appeal are squarely covered by the decision of the Apex Court in Britannia Industries limited v. CIT reported in (2005) 278 ITR 546 against the assessee.

In this view of the matter, appeal is dismissed. No order as to costs.

Judge. Judge.

hsj